

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

PUERTO RICO SALES TAX FINANCING
CORPORATION,

Debtor.

PROMESA

Title III

No. 17 BK 3284-LTS

**NOTICE OF FILING OF REVISED PROPOSED (I) FINDINGS
OF FACT AND CONCLUSIONS OF LAW REGARDING CONFIRMATION
OF THE THIRD AMENDED TITLE III PLAN OF ADJUSTMENT OF PUERTO
RICO SALES TAX FINANCING CORPORATION, AND (II) ORDER
AND JUDGMENT CONFIRMING THE THIRD AMENDED TITLE III PLAN**

PLEASE TAKE NOTICE that, on January 14, 2019, in accordance with the Court's
Order Setting Deadline to File Form of Proposed Order, Findings of Fact and Conclusions of Law

¹ The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

[ECF No. 4722], the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as representative of Title III debtor the Puerto Rico Sales Tax Financing Corporation, pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act*,² filed a form of proposed (i) Findings of Fact and Conclusions of Law Regarding Confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation, and (ii) Order and Judgment Confirming the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation [ECF No. 4770].

PLEASE TAKE FURTHER NOTICE that, on January 15, 2019, the Oversight Board filed a revised form of proposed (i) Findings of Fact and Conclusions of Law Regarding Confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (the “Revised Proposed Findings of Fact and Conclusions of Law”), and (ii) Order and Judgment Confirming the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (the “Revised Proposed Order”) [ECF No. 4817].

PLEASE TAKE FURTHER NOTICE that, in accordance with the Court’s direction at the hearing held on January 16 and 17, 2019 to consider confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation, and following discussions with parties in interest, the Oversight Board hereby files a further revised form of proposed (i) Findings of Fact and Conclusions of Law Regarding Confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (the “Second Revised Proposed Findings of Fact and Conclusions of Law”), and (ii) Order and Judgment Confirming the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (the “Second Revised Proposed Order”), attached hereto as **Exhibit A** and **Exhibit B**, respectively.

² PROMESA is codified at 48 U.S.C. §§ 2101-2241.

PLEASE TAKE FURTHER NOTICE that a redline comparing the Second Revised Proposed Findings of Fact and Conclusions of Law against the Revised Proposed Findings of Fact and Conclusions of Law is attached hereto as **Exhibit C**.

PLEASE TAKE FURTHER NOTICE that a redline comparing the Second Revised Proposed Order against the Revised Proposed Order is attached hereto as **Exhibit D**.

Dated: January 21, 2019
San Juan, Puerto Rico

Respectfully submitted,

/s/ Martin J. Bienenstock

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Brian. S. Rosen

(Admission *Pro Hac Vice*)

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